

USACM

Exhibit A

**SECOND OMNIBUS OBJECTION OF USACM LIQUIDATING TRUST
TO DOUBLE COUNTED CLAIMS; AND CERTIFICATE OF SERVICE
Proofs of Claim Asserting Duplicate Amounts**

| Name | Address | Claim # | Total Amount of Claim as Listed in Claim Register | Claim Amount Subject To Objection as a Duplicative Amount |
|--|---|-------------|---|---|
| ARBOGAST, SUZANNE L | 1005 W BUFFINGLON ST UPLAND CA 91784 | 10725-02130 | 459,589.58 | 229,794.79 |
| AUDREY M WHIGHTSIL REVOCABLE LIVING TRUST | ANDREY M WHIGHTSIL TRUSTEE 12450 E 38 TH PLACE YUMA AZ 85367 | 10725-01974 | 131,502.38 | 65,751.19 |
| BARZAN FAMILY TRUST DTD 5/23/90 | JOHN C & ROSEMARIE A BARZAN TTEES 1409 MORADA DR MODESTO CA 95350-0655 | 10725-02228 | 253,643.04 | 126,821.52 |
| BARZAN, RICHARD D & LELIA J | 7231 LANGWORTH RD OAKDALE CA 95361 | 10725-02227 | 1,325,629.78 | 662,814.89 |
| BENZ FAMILY TRUST DTD 7/1/95 | BERNARD D & MARGARET W BENZ TTEES 1265 OLD FOOTHILL RD GARDNERVILLE NV 89460 | 10725-02167 | 81,366.44 | 40,683.22 |
| BRANT TRUST DATED 12/22/92, RAYMOND F & ANN L | C/O RAYMOND F BRANT TRUSTEE PO BOX 728 DIABLO CA 94528 | 10725-02065 | 103,124.98 | 51,562.49 |
| BRINES REVOC FAM TRUST DTD 11/5/94, MICHAEL & CIND | MICHAEL R & CINDY G BRINES TTEES 4935 EL SERENO AVE LA CRESCENTA CA 91214-3018 | 10725-02431 | 771,119.58 | 385,559.79 |
| BRINES REVOCABLE FAMILY TRUST, MICHAEL R & CINDY G | U/A DTD 11/5/94, C/O MICHAEL R & CINDY G BRINES TT 4935 EL SERENO LA CRESCENTA CA 91214-3018 | 10725-01918 | 771,119.58 | 385,559.79 |
| BURGARELLO INC PROFIT SHARING PLAN | RONALD A JOHNSON TTEE 50 SNIDER WAY SPARKS NV 89431-6308 | 10725-02263 | 405,600.00 | 202,800.00 |
| CALLAHAN & MARADON JT TENENTS, VALERIE & CHARLES | 12585 CREEK CREST DR RENO NV 89511 | 10725-02061 | 589,738.84 | 294,869.42 |